

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re:
Dennis E. Hecker
Debtor.

BKY No.: 09-50779-rjk
Chapter 7

OBJECTION TO NOTICE OF SETTLEMENT (DOC. 1034)

Attorney Richard B. Jacobson of Richard B. Jacobson & Associates, LLC, *pro hac vice*, with Attorney John William Verant, resident counsel, on behalf of Dennis E. Hecker and the Hecker Entities identified as set forth on the attached Exhibit 1 (pending verification of the correct identification) object to the Notice of Settlement filed by Randall Seaver, Chapter 7 Trustee (Doc. 1034) on the following grounds:

1. This Court lacks subject matter jurisdiction to approve the unfiled Settlement Agreement referenced in the May 3, 2018 Notice of Settlement (Doc. 1034) with respect to certain unclaimed funds payable to the entities listed on Exhibit 1.
2. On February 11, 2011, Dennis E. Hecker entered into a Stipulation with the United States of America in *United States of America v. Dennis E. Hecker*, Case No. 0:10-cr-00032 (the Criminal Case). See Docket Entry 278, filed on March 1, 2011, Stipulation, attached hereto as Exhibit 2.
3. Pursuant to the Order of the United States District Court for the District of Minnesota (the District Court) in the Criminal Case:

[T]he proceeds from insurance, warranty or other claims owed to the following entities: Brainerd Imports LLC; DEH Family Holdings LLC; DEH Funding LLC; DEH Properties, LLC; Dennis Hecker Mortgage LLC; Dennis Hecker Real Estate Holding

Company, LLC; Denny Hecker's Automotive Group, Inc.; Denny Hecker's Cadillac-Pontiac-GMC, Inc.; Den-Star Management, Inc.; DH Capital Holdings LLC; HHR of Copper Oaks, LLC; Hecker Capital, LLC; Hudson Auto Sales, Inc.; Inver Grove Holdings, LLC; Inver Grove Investments, LLC; Inver Grove Investments, Inc.; Jacob Properties of Minnesota LLC; Jacob Holdings of Medina LLC; Jacob Motors of Pine City LLC; Jacob Motors of Shakopee LLC; Jacob Motors of St. Cloud LLC; Jacob Properties of Aspen, LLC; Lake Country Auto Center, Inc.; Monticello Motors LLC; Rosedale Dodge, Inc.; Rosedale Leasing of Minneapolis LLC; Rosedale Leasing of Minnesota LLC; Southview Chevrolet Co.; Stillwater Ford, Lincoln-Mercury Inc.; Sydney Holdings of Eden Valley LLC; Sydney Holdings of IGH LLC; Walden Auto Leasing IV, Inc.; Walden Fleet Group, Inc.; Walden Fleet Sales Group, Inc.; Walden Fleet Services II, Inc.; Walden Investment Company; Walden Leasing, Inc.; Walden Payroll Services LLC, or their subsidiaries and/or holding companies and related companies, shall be remitted to the Clerk of U.S. District Court.

See Docket Entry 279, the February 28, 2011 Order Approving the Stipulation, filed on March 1, 2011, at ¶2 attached hereto as Exhibit 3.

4. The District Court retained jurisdiction over Order approving the Stipulation signed by Dennis E. Hecker on February 11, 2011 in the March 1, 2011, Order Approving Stipulation at ¶5, which reads:

5. The Court retains jurisdiction over this matter to implement this Order and the Stipulation.

5. There is nothing in the Order of the District Court (Exhibit 3) which provides any alternative jurisdiction for the implementation of the Order Approving the Stipulation entered by the United States District Court.

6. There has been no reference to this Court from the District Court under 28 U.S.C. sec. 157(a) nor can there be because the Stipulation and Order (Exhibits 2 and 3) are before the United States District Court for the District of Minnesota in its original and exclusive jurisdiction to determine all issues in the Criminal Case under 18 U.S.C. sec. 3231 and the Stipulation and Order does not arise under Title 11 of the United States Code.

7. The United States Bankruptcy Court for the District of Minnesota (the Bankruptcy Court) does not have jurisdiction to implement the Order Approving the Stipulation (Exhibit 3).

8. Even if the Bankruptcy Court had been authorized to implement the Order Approving the Stipulation (which it was not), the Notice of Settlement (Doc. 1034) does not comply with Fed. R. Bankr. P. 9019, which provides:

Rule 9019. Compromise and Arbitration

(a) **Compromise.** On motion by the trustee and after notice and a hearing, the court may approve a compromise or settlement. Notice shall be given to creditors, the United States trustee, the debtor, and indenture trustees as provided in Rule 2002 and to any other entity as the court may direct.

(b) **Authority To Compromise or Settle Controversies Within Classes.** After a hearing on such notice as the court may direct, the court may fix a class or classes of controversies and authorize the trustee to compromise or settle controversies within such class or classes without further hearing or notice.

(c) **Arbitration.** On stipulation of the parties to any controversy affecting the estate the court may authorize the matter to be submitted to final and binding arbitration.

10. The Notice of Settlement was not served on all interested parties as required by Fed. R. Bankr. P. 2002 (a), which provides:

Rule 2002. Notices to Creditors, Equity Security Holders, Administrators in Foreign Proceedings, Persons Against Whom Provisional Relief is Sought in Ancillary and Other Cross-Border Cases, United States, and United States Trustee

(a) **Twenty-One-Day Notices to Parties in Interest.** Except as provided in subdivisions (h), (i), (l), (p), and (q) of this rule, the clerk, or some other person as the court may direct, shall give the debtor, the trustee, all creditors and indenture trustees at least 21 days' notice by mail of:

...
(3) the hearing on approval of a compromise or settlement of a controversy other than approval of an agreement pursuant to Rule 4001(d), unless the court for cause shown directs that notice not be sent; ...

11. There is no Settlement Agreement attached to the Notice of Settlement signed by the

a duly authorized representative of the counter-party, the United States of America.

12. Because there is no Settlement Agreement attached to the Notice of Settlement, it is impossible to ascertain whether or not the unfiled Settlement Agreement is correctly summarized by the description of its terms set forth in the Notice of Settlement Agreement.

13. The assertion at the top of page 2 of the Notice of Settlement, which states "Hecker filed Chapter 7 bankruptcy on June 9, 2009 at which time all of his interests in property became property of his bankruptcy estate (Bankruptcy Court File 09-50779)" is not a correct statement of fact or law.

14. When Mr. Hecker filed his Chapter 7 Petition, all *nonexempt assets* owned by Mr. Hecker became property of the Chapter 7 Estate as a matter of law.

15. The assets of the Hecker entities have never been determined to be the property of the Chapter 7 Estate by judicial determination of substantive consolidation or on any other equitable legal theory, except for the June 26, 2013 Default Judgment granted in Adv. No. 13-05017, titled *Seaver v. Jacob Holdings of Wisconsin, LLC and Jacob Properties of Minnesota, LLC* (Doc. 6), without notice to Mr. Hecker at the address to which mail could be delivered, which found, at ¶11:

11. Jacob Holdings of Wisconsin, LLC is the alter ego of the debtor in that it has no business purpose, was supported solely by the debtor and existed solely to protect assets of the debtor. Recognizing the separate corporate status would result in substantial unfairness to the creditors of this estate.

and held by Order for Judgment at ¶1:

1. The corporate fiction of Jacob Holdings of Wisconsin, LLC is disregarded.

16. There is an issue of fact as to whether or not the assets of any of the Hecker entities

are assets of the Chapter 7 Estate.

17. Whether or not Mr. Hecker's management interests in the subject entities became property of the Chapter 7 Estate has never been determined by this Court.¹

18. Third parties, not subject to the Restitution Order in the Criminal Case (attached Exhibit 5), include, but are not limited to, Jeff Holmers and Trusts created for the benefit of Mr. Hecker's children (research continuing). See Docs. 56, 57, and 58 in Adv. No. 17-05118.

19. Creditors and lienholders of the Hecker Entities disclosed on Exhibit 4 have not been served with the Order Approving the Stipulation in the Criminal Case and have not been served with the legally insufficient Notice of Settlement (see Service List attached to the Notice of Settlement, Doc. 1034).

20. Mr. Hecker's purpose in these proceedings at the present time is to protect the interests of third parties as manager of the Hecker Entities, to assure that the recovery under the Criminal Court Restitution Order (Exhibit 5) is maximized and that he be allowed the exemptions to which he is entitled as a matter of law.

21. This Objection is preliminary only and does not constitute a waiver of any issues not raised herein.

WHEREFORE, Dennis E. Hecker and the Hecker Entities identified as set forth on the attached Exhibit 1 (pending verification of the correct identification) object to the purported

¹ If Mr. Hecker's management interests became property of the Chapter 7 Estate, Trustee Seaver breached his fiduciary duty to the Chapter 7 Estate by failing to manage the substantial assets consisting of over \$9,000,000.00 in the Entities shown Exhibit 4, Doc. 63, pages 16-39, Exhibit B-13 to the Schedule B filed in this case on July 1, 2009. See, e.g., reported equity in the amount of \$4,000,000.00 in Hogrider Investments, LLC; \$1,000,000.00 in Mikden of Stillwater, LLC; \$2,480,715.99 in Jacob Holdings of Sandberg Road, LLC; \$750,000.00 in Transcend Communications, LLC; and \$682,000.00 in Southview Chevrolet Company.

Notice of Settlement (Doc. 1034) for the Bankruptcy Court's lack of subject matter jurisdiction and, to the extent that jurisdiction of the Bankruptcy Court may be invoked in proper proceedings, Mr. Hecker and the Hecker entities require compliance with Fed. R. Bankr. P. 9019 and Fed. R. Bankr. P. 2002 and full and fair opportunity to be heard.

Dated at Madison, Wisconsin this 24th day of May, 2018.

/e/ Richard B. Jacobson

Richard B. Jacobson
Richard B. Jacobson & Associates, LLC,
pro hac vice
131 W Wilson Street, Suite 301
Madison, Wisconsin 53703
VOICE: (608) 665-1566
FAX: (608) 204-5991
Email: rbj@rbjassociates.com
Wisconsin Bar No. 1004731

Dated at Fridley, Minnesota this 24th day of May, 2018.

/e/ John William Verant

John William Verant
Attorney at Law,
Resident Counsel
7120 Riverview Terrace N.E.
Fridley, Minnesota 55432
Telephone: (763) 537-1427
Email: verantjohnwilliam@gmail.com
Minnesota Bar #017046X

EXHIBIT 1

**LIST OF HECKER ENTITIES TO WHICH UNCLAIMED FUNDS WERE PAID
TO THE MINNESOTA DEPARTMENT OF COMMERCE**
**(Compiled from May 3, 2018 Notice of Settlement, Doc. 1034 in MNB Case No. 09-50779
and sorted alphabetically)**

Advantage Delaware Management Svcs
Advantage Delaware Management
Automotive Credit Super Store Inc
Baxter Imports LLC
Brainerd Imports LLC
Brainerd Hyundai
Burnsville Motors
Capital Holdings LLC
Denny Hecker St Cloud
Denny Hecker LLC Mortgage
Denny Heckers Automotive Group
Denny Heckers Automotive Group Inc.
Denny H Cadillac
Denwal Mgmt Inc d/b/a Bob Carter Ford
Dodge Rosedale
EZ Home Finance Corp
Ford-Linc Stillwater
Forest Lake Chrysler Plymouth Dodge
Forest Lake CP Dodge Inc
Hecker & Holmer Holding Co LLC
Hecker Capital
Host Acquisition LLC
Hyundai of Inver Grove Heights
Inver Grove Motors L c/o Keith Phillips
Inver Grove Hyundai LLC
Inver Grover Motors LLC
Inver Grove Motors LLC
Jacob Holdings Crosslake MNBL
Jacob Holdings of St Louis Park LLC
Jacob Holdings of Texas LLC
Jacob Motors of St c/o Keith Phillips
Jacob Properties of Long LA
Jacob Holdings of Forest Lake LLC
Jacob Holdings of Monticello
Jacob Holdings of Burnsville LLC
Jacob Holdings of Cross Lake LLC
Jacob Holdings of County Rd 36 LLC
Jacob Holdings of Long Lake Rd LLC

Monticello Dodge Chry Jeep
Monticello Kia
Monticello Ford Mercury Inc
Monticello Dodge
Monticello Motors LLC Ent
Monticello Motors LLC
Monticello Dodge
Monticello Dodge Chrysler Jeep Kia
Monticello Motors LLC
Monticello Chrysler
Rosedale Dodge Inc.
Rosedale Dodge
Rosedale Dodge Inc.
Rosedale Dodge Hyundai
Rosedale Dodge
Rosedale Dodge Inc.
Rosedale Leasing
Rosedale Dodge St Cloud
Rosedale Dodge of St Cloud
Rosedale Leasing
Rosedale Dodge
Roseville Dodge Inc
Roseville Dodge
Routson Motors
Southview Chev Jeep
Southview Chevrolet Co.
Southview Chevrolet
Southview Chevy Co
Southview Chevrolet
Stillwater Ford Lincoln Mercury Inc.
Stillwater Ford
Stillwater Ford Linc/Mercury
Twin City Homes GMAC REA
Twin City Homes Inc.
Walden A Group
Walden Leasing Inc
Walden Automotive Group
Walden Group
Walden Leasing/Suzuki

EXHIBIT 2

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA
CRIMINAL NO. 10-32 (JNE/SER)

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.)
)
 DENNIS EARL HECKER,)
)
 Defendant.)

STIPULATION

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CLERK, U.S. DISTRICT COURT
MINNEAPOLIS, MINNESOTA

The assets identified below (hereinafter, "Assets") are governed by this Stipulation. However, defendant understands that the listed Assets are not the entirety of real and personal property which the government may seek for restitution and/or forfeiture.

Defendant Dennis Earl Hecker, as owner, director, and/or officer or former owner, director, and/or officer of Brainerd Imports LLC; DEH Family Holdings LLC; DEH Funding LLC; DEH Properties, LLC; Dennis Hecker Mortgage LLC; Dennis Hecker Real Estate Holding Company, LLC; Denny Hecker's Automotive Group, Inc.; Denny Hecker's Cadillac-Pontiac-GMC, Inc.; Den-Star Management, Inc.; DH Capital Holdings LLC; HHR of Copper Oaks, LLC; Hecker Capital, LLC; Hudson Auto Sales, Inc.; Inver Grove Holdings, LLC; Inver Grove Investments, LLC; Inver Grove Investments, Inc.; Jacob Properties of Minnesota LLC; Jacob Holdings of Medina LLC; Jacob Motors of Pine City LLC; Jacob Motors of Shakopee LLC; Jacob Motors of St. Cloud LLC; Jacob Properties of Aspen, LLC; Lake Country Auto

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Center, Inc.; Monticello Motors LLC; Rosedale Dodge, Inc.; Rosedale Leasing of Minneapolis LLC; Rosedale Leasing of Minnesota LLC; Southview Chevrolet Co.; Stillwater Ford, Lincoln-Mercury Inc.; Sydney Holdings of Eden Valley LLC; Sydney Holdings of IGH LLC; Walden Auto Leasing IV, Inc.; Walden Fleet Group, Inc.; Walden Fleet Sales Group, Inc.; Walden Fleet Services II, Inc.; Walden Investment Company; Walden Leasing, Inc.; and Walden Payroll Services LLC, including their subsidiaries and/or holding companies and related companies, hereby assigns and transfers to the United States of America, all rights and interest to any Assets of the above-referenced entities or their subsidiaries and/or holding companies and related companies. In this Stipulation, the term "Assets" includes any claims of the above-referenced entities to insurance payments, warranty payments or other causes of action, including the proceeds of such claims.

Defendant states that to the best of his present recollection and knowledge, and without access to relevant corporate documents, none of the specific Assets listed above are encumbered by liens, pledged as collateral or have other clouds on title or ownership. Many of the entities listed above are indebted to creditors; thus, those entities may be subjected to liens or judgments.

Further, by defendant's signature below, defendant personally and as owner and/or officer of the above-referenced entities hereby abandons all right, title and interest to the above-referenced

Assets and waives any right to assert such interests in any forum whatsoever or to appeal or otherwise challenge the disposition of the Assets by the Court on the basis of this Stipulation or otherwise.

The proceeds from insurance, warranty or other claims owed to the above-referenced entities or their subsidiaries and/or holding companies shall be paid over to the Clerk of U.S. District Court pursuant to Order of the Court in this matter for disbursement for restitution.

Hecker signs this Stipulation in his capacity as a director of the above-referenced entities. Hecker is no longer an owner or stockholder of the entities; instead, his former personal ownership interest in the entities is now the property of, and controlled by, his bankruptcy estate. Hecker has not been authorized to sign this Stipulation by his bankruptcy Trustee and does not in any way seek to diminish the Trustee's valuable interest, if any, in any of the above-referenced entities, or to otherwise prejudice any interest that the Trustee may assert in these Assets or entities.

The parties agree that this Stipulation is without waiver or prejudice to the rights and interests of any creditor or lien claimant of Hecker or the above-referenced entities listed herein in or to the Assets or any proceeds transferred to the United States pursuant to this Stipulation. The parties further agree that any creditor or party claiming a lien or security interest in

the Assets may petition the Court for a determination that its rights or interests have priority over the interests of the United States, parties entitled to restitution, or other creditors.

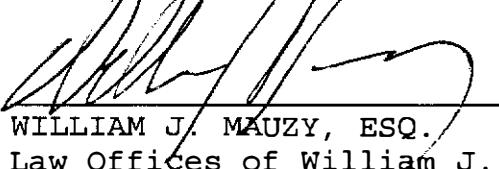
The parties agree that the Court may enter the attached Order without further notice or hearing to the parties.

Dated: 2/11/2011



DENNIS HECKER, defendant
On behalf of the
above referenced entities

Dated:



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510 First Avenue North, Suite 610
Minneapolis, MN 55403
Ph: 612-340-9108

Dated: February 11, 2011

B. TODD JONES
United States Attorney


BY: NICOLE A. ENGISCH
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EXHIBIT 3

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA
CRIMINAL NO. 10-32(1) (JNE/SER)

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 V.)
)
DENNIS EARL HECKER,)
)
 Defendant.)

ORDER

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CLERK, U.S. DISTRICT COURT
MINNEAPOLIS, MINNESOTA

Based upon the parties' stipulation and all the files and proceedings herein, it is hereby ORDERED:

1. The parties' Stipulation is approved.
2. That the proceeds from insurance, warranty or other claims owed to the following entities: Brainerd Imports LLC; DEH Family Holdings LLC; DEH Funding LLC; DEH Properties, LLC; Dennis Hecker Mortgage LLC; Dennis Hecker Real Estate Holding Company, LLC; Denny Hecker's Automotive Group, Inc.; Denny Hecker's Cadillac-Pontiac-GMC, Inc.; Den-Star Management, Inc.; DH Capital Holdings LLC; HHR of Copper Oaks, LLC; Hecker Capital, LLC; Hudson Auto Sales, Inc.; Inver Grove Holdings, LLC; Inver Grove Investments, LLC; Inver Grove Investments, Inc.; Jacob Properties of Minnesota LLC; Jacob Holdings of Medina LLC; Jacob Motors of Pine City LLC; Jacob Motors of Shakopee LLC; Jacob Motors of St. Cloud LLC; Jacob Properties of Aspen, LLC; Lake Country Auto Center, Inc.; Monticello Motors LLC; Rosedale Dodge, Inc.; Rosedale Leasing of Minneapolis LLC; Rosedale Leasing of Minnesota LLC;

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Southview Chevrolet Co.; Stillwater Ford, Lincoln-Mercury Inc.; Sydney Holdings of Eden Valley LLC; Sydney Holdings of IGH LLC; Walden Auto Leasing IV, Inc.; Walden Fleet Group, Inc.; Walden Fleet Sales Group, Inc.; Walden Fleet Services II, Inc.; Walden Investment Company; Walden Leasing, Inc.; Walden Payroll Services LLC, or their subsidiaries and/or holding companies and related companies, shall be remitted to the Clerk of U.S. District Court.

The proceeds described above shall be made payable to the "Clerk of U.S. District Court" and mailed or otherwise delivered to Clerk of U.S. District Court, 202 U.S. Courthouse, 300 South Fourth Street, Minneapolis, Minnesota, as they become due and payable.

3. Service of this Order on any person or entity holding such funds shall require the custodian to disburse them as they become due and owing to the Clerk of U.S. District Court for the District of Minnesota as directed by this Order.

4. This Order is without waiver or prejudice to the rights and interests of any creditor or lien claimant of Hecker or the above-referenced entities in or to any of the proceeds paid over to the Clerk of U.S. District Court pursuant to this Order. Any creditor or party claiming a lien or security interest in such proceeds may petition the Court for a determination that its rights or interests have priority over the interests of the United States, parties entitled to restitution or other creditors.

5. The Court retains jurisdiction over this matter to implement this Order and the Stipulation.

BY THE COURT:

Dated: 2-28-2011

s/ Joan N. Ericksen
The Honorable Joan N. Ericksen
United States District Judge

EXHIBIT 4

Exhibit B-13

Owner - Legal Entity HC = Holding Company	FEIN	Begin Date	Ending Date	Description HC = Holding Company	DEH Direct Ownership%	Other DEH Entities %	DEH Entities Comment	DEH Equity	Other DEH Entity Equity	Single Asset R/E Entity (Y/N)
ABLAKE, L.L.C.				Abra Auto Body & Glass store in Forest Lake, MN	0%	50%	Walden Investment Company	0	0	N
Advantage Auxiliary Services LLC (f/k/a Advantage Services LLC)	20-8963982	04/30/07		Shell company formed to provide support services for Advantage Franchises	0%	100%	ARC Venture Holding, Inc.	0	0	N
Advantage Delaware Management Services LLC (f/k/a Advantage Management Services LLC)	26-1455945	11/20/07		Advantage payroll services company.	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Advantage Licensing International Inc. (f/k/a Advantage Licensing of Canada Inc.)	26-1084050	09/12/07		Advantage RAC international franchising entity (shell).	0%	100%	ARC Venture Holding, Inc.	0	0	N
Advantage Licensing LLC	20-8963834	04/24/07		Advantage RAC domestic franchising entity.	0%	100%	ARC Venture Holding, Inc.	0	0	N
Advantage Motors Holding LLC	26-2086231	12/20/07		HC owns 100% of Advantage Motors-Airport LLC	99%	1%	Walden Investment Company	0	0	N
Advantage Motors-Airport LLC	26-2086590	12/20/07		Owns closed Hyundai dealership in Englewood, CA.	0%	100%	Advantage Motors Holding LLC	0	(900,000)	N
Advantage Touch LLC	20-8434091	02/09/07		Automobile detailing / windshield / dent removal company (closed)	99%	1%	Walden Investment Company	0	0	N
ANC Investments LLC	59-3775569	05/23/03		Stock Investment in Alamo National, which sold to Enterprise. Final payment received 3-19-09.	91%	5%	Rosedale Dodge, Inc.	0	0	N
ARC Venture Holding, Inc.	03-0578822	01/12/06		HC owns 100% of Southwest-Tex Leasing Co., Inc. (Advantage Rent-A-Car) and related companies.	100%	0%		(15,000,000)	0	N

Exhibit B-13

Owner - Legal Entity HC = Holding Company	FEIN	Begin Date	Ending Date	Description HC = Holding Company	DEH Direct Ownership%	Other DEH Entities %	DEH Entities Comment	DEH Equity	Other DEH Entity Equity	Single Asset R/E Entity (Y/N)
Austin Capital LLC	41-2168685	02/23/05		HC owns 50% of PCR Venture, LLC (holding company for 2 Payless Car Rental franchises in Denver & Phoenix) and 100% Payless Minneapolis (Host Acquisition)	99%	1%	Walden Investment Company	0	0	N
Auto Enterprises of California LLC		03/25/05		Holding company for Autocal, LLC & Autocal South, LLC	100%	0%		0	0	N
Autocal South, LLC f/k/a Tustin Imports, LLC	80-0108453	11/05/03	May-06	Hyundai auto dealership in Irvine, CA	0%	100%	Auto Enterprises of California LLC	0	0	N
Autocal, LLC	41-2125156	10/17/03		Closed Dodge / Hyundai dealership in Redwood City, CA.	0%	100%	Auto Enterprises of California LLC	0	(6,510,000)	N
Automotive Credit Super Store, Inc.	41-1934594	01/15/99		Closed Car Finance Company.	100%	0%		0	0	N
Baxter Imports LLC	20-8814924	03/29/07		Closed Hyundai Dealership in Brainerd, MN	99%	1%	Walden Investment Company	(445,500)	(4,500)	N
Bellanotte Hospitality, LLC				Bellanotte Restaurant	0%	51%	Jacob Holdings of Bellanotte LLC	0	(285,600)	N
Belwin LLC				Owns Champ's Restaurant in Des Moines, IO	33%	0%		(566,667)	0	N
Brainerd Imports LLC (f/k/a Brainerd Toyota LLC)	20-5610365	09/13/06		Toyota Dealership in Brainerd, MN	99%	1%	Inver Grove Investments, Inc.	792,000	8,000	N
Brighton Ventures LLC				Owns Champ's Restaurant in New Brighton, MN	33%	0%		(686,667)	0	N
CA Acquisition LLC (f/k/a Austin Capital LLC)(MN)	20-5964584	01/20/05		Shell company formed to purchase aircraft position (terminated)	1%	99%	Walden Investment Company	0	0	N
Clearwater Retail Center LLC				100% Investment in 9,900 sf retail center at 800 Nelson Drive in Clearwater, MN.	33%			(16,000)	0	Y
Coast Leasing Corp.	33-0826946	12/23/98		Advantage Rent A Car - California	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N

Exhibit B-13

Owner - Legal Entity HC = Holding Company	FEIN	Begin Date	Ending Date	Description HC = Holding Company	DEH Direct Ownership%	Other DEH Entities %	DEH Entities Comment	DEH Equity	Other DEH Entity Equity	Single Asset R/E Entity (Y/N)
Corporate Motors LLC	20-3549311	09/29/05		Corporate car program for businesses (in wind down mode).	0%	100%	Walden Fleet Sales Group, Inc.	0	0	N
DEH Family Holdings LLC	20-3312078	08/16/05		Senior Management Services Company - No Assets.	99%	1%	Walden Investment Company	(990,000)	(10,000)	N
DEH Funding LLC	20-3679546	10/25/05		Finance Notes Receivable - Rogers/Delano/others	99%	1%	Walden Investment Company	(2,925,438)	(29,550)	N
DEH Properties LLC	41-1879904	06/27/97		Holding Company (write-off) - Commercial property at 500 Ford Road Building w/16,489 sf and Land w/1.204 acre. Returned to Bremer Bank due to defaults and inability to pay. 1-year lease signed at \$5,000/month.	99%	1%	Walden Investment Company	92,070	930	N
Dennis E. Hecker	N/A			Bayort Condo - Personal property of Dennis Hecker at 106 Mariner Way in Bayport, MN	100%	0%		(50,100)	0	N
Dennis E. Hecker	N/A			Bayort Condo - Personal property of Dennis Hecker 205 Mariner Way in Bayport, MN	100%	0%		(179,600)	0	N
Dennis E. Hecker	N/A			4 St. Croix Boat Slips - owns B28, B36, B46 & B47 through Bayport Marina Association, Inc. that are leased out to 3rd parties.	100%	0%		130,000	0	N
Dennis E. Hecker	N/A			Oceanaire Restaurant Stock	100%	0%		180,000	0	N
Dennis E. Hecker	N/A			Personal Property of Dennis Hecker at 1615 Northridge Drive-Home Equity Line	100%	0%		(106,654)	0	N
Dennis E. Hecker	N/A			Apollo Diamond Stock	100%	0%		45,000	0	N
Dennis E. Hecker	N/A			Boat - 52' Hatteras	100%	0%		(80,000)	0	N
Denny Hecker & Holmers Commercial Real Estate Company LLC	25-1906231	12/02/04		Holding company for various real estate projects (negative equity).	0%	67%	Hecker & Holmers Holding Company LLC	0	0	N

Exhibit B-13

Owner - Legal Entity HC = Holding Company	FEIN	Begin Date	Ending Date	Description HC = Holding Company	DEH Direct Ownership%	Other DEH Entities %	DEH Entities Comment	DEH Equity	Other DEH Entity Equity	Single Asset R/E Entity (Y/N)
Denny Hecker & Holmers Real Estate Company LLC	86-1108322	06/16/04		Closed residential real estate company.	0%	100%	Hecker & Holmers Holding Company LLC	0	0	N
Denny Hecker Mortgage LLC	92-0181129	12/23/03	Oct-08	Closed mortgage origination company.	99%	1%	Walden Investment Company	0	0	N
Denny Hecker Real Estate Holding Company LLC	20-5957745	11/29/06		Owns 100% of Twin City Homes, LLC / GMAC Real Estate, a residential real estate brokerage firm. (Operations ceased)	99%	1%	Walden Investment Company	0	0	N
Denny Hecker's Automotive Group, Inc.	37-1483418	01/27/04		Management services company - limited assets.	100%	0%		(4,910,000)	0	N
Denny Hecker's Bargain Connection, LLC	30-0214548	11/06/03		Operated various used car bargain lots (closed by CFC)	0%	100%	Rosedale Dodge, Inc.	0	0	N
Denny Hecker's Cadillac-Pontiac-GMC, Inc. (f/k/a Rouston Motors, Inc. f/k/a Rouston Chevrolet-Oldsmobile, Inc. f/k/a Rouston-Hitchcock Motors, Inc.)	41-0964424	08/19/70		Owned closed GM dealership in Stillwater, MN.	100%	0%		203,000	0	N
Denny Hecker's Home Loans LLC	26-1198015	10/09/07		Closed mortgage origination company.	75%	0%		0	0	N
Den-Star Management, Inc. (f/k/a Den-Star Aviation, Inc.)	41-1740821	12/22/92		HC Owns 100% of Den-Star of Minnesota LLC	100%	0%		(150,000)	0	N
Den-Star of Minnesota LLC	26-0558471	05/18/05		Entity owned Challenger 601 (N1DH) - voluntarily surrendered to GE.	0%	100%	Den-Star Management, Inc.	0	(2,500,000)	N
Dentod Investments LLC	26-0521889	07/11/07		Owns 51% of Superior Executive Search and Consulting, LLC, a discontinued executive recruitment firm.	50%	0%		0	0	N
DH Capital Holdings LLC f/k/a DH Family Holdings LLC	74-3075578	01/07/03		Shell company - no activity	100%	0%		0	0	N

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EagleRider Finance LLC	26-0673024	08/07/07	Nov-08	Motorcycle wholesale lease finance company.	0%	0%		0	0	N
Eden Prairie Auto Properties, LLP	41-1747268	09/30/02		Owns commercial real estate in Eden Prairie, MN	50%	50%	WBDH Realty, LLP	(271,546)	(271,546)	N
Equitable Trade & Capital LLC	20-3589119	10/05/05	2008	Shell				0	0	N
EZ Purchase LLC	75-3161251	07/09/04		Shell	99%	1%	Walden Investment Company	0	0	N
Floral Leasing Corp.	20-5204472	07/12/06		Advantage Rent A Car - Florida	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Folks Home LLC		08/21/02		Senior Living Townhome, personal property of Dennis Hecker at 17870 38th Avenue North, Plymouth, MN (sold 3-16-09)	100%	0%		0	0	N
Forest Lake Imports LLC f/k/a Forest Lake Mitsubishi LLC	41-2019400	09/27/01		Closed Mitsubishi dealership in Forest Lake, MN	0%	100%	Lake Country Auto Center, Inc.	0	0	N
Freedom First Financial LLC	84-1642788	04/05/04		Subprime Auto Finance Company	70%	0%		(59,500)	0	N
H & H Holdings of Crow Wing LLC	35-2240569	10/26/04	2007	Owned Real Estate asset in Cross Lake, MN	0%	100%	Hecker & Holmers Holding Company LLC	0	0	N
H & H Realty of 34970 East Shore Boulevard LLC	20-3162571	07/19/05		Owned Cross Lake Property sold - amounts due from parent holding company if value exists.	0%	100%	Hecker & Holmers Holding Company LLC	0	(400,000)	Y
H & H Realty of Bonita Springs LLC	20-5658336	04/28/05		Owns 66.67% of Terrace at Windsor LLC (development property in Florida subject to lawsuit and foreclosure action)	75%	0%		0	0	N
H & H Realty of Crosslake LLC	20-3152131	05/18/05		Owns 13881 Edgewater Lane, Crosslake, MN	0%	100%	Hecker & Holmers Holding Company LLC	0	94,000	Y

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H & H Realty of Delano LLC	20-3213562	07/22/05		Owned 40 Acres of Residential Development located at 9491 County Road 16 SE in Delano, MN - lots for sale or investment	0%	100%	Denny Hecker & Holmers Commercial Real Estate Company LLC	0	(1,977,494)	Y
H & H Realty of Hanover LLC		05/26/05		Shell	0%	0%		0	0	N
H & M Holdings of Mendota LLC	20-4713635	04/10/06		ITR Group, Inc. Corporate Building - Building 14,301 sf / Land 1.6acres located at 2520 Lexington Avenue S, Mendota Heights Office Center	50%	0%		171,750	0	Y
H & M of 79 th Street LLC		05/18/05		Shell	0%	0%		0	0	N
H & R Realty of Whisperwood LLC	32-0166926	12/12/05		Owns Four townhomes at Whisper Woods, Ft. Myers, FL	50%	0%		(36,500)	0	N
Hecker & Holmers Holding Company LLC	86-1108323	06/09/04		HC Owns various LLC Interests	50%	0%		0	0	N
Hecker & Holmers Holdings of Chanhausen LLC		05/04/05		Shell	0%	0%		0	0	N
Hecker Capital, L.L.C.	61-1487642	04/27/05		Investment Company w/ limited assets	99%	1%	Walden Investment Company	0	0	N
HH&C Realty of Bonita Springs LLC	86-1156875	03/07/05		Shell	0%	100%	Denny Hecker & Holmers Commercial Real Estate Company LLC	0	0	N
HHR of Copper Oaks LLC (f/k/a Jacob Holdings of MPP Properties LLC)	20-5087748	11/17/04		5 Properties in Florida - Loan was modified at the acquisition of the 4 units at Whisper Woods and Chrystal Terrace. Cooper Oaks property is located at 10233 S. Golden Elm Drive, Estero, FL (residential homes)	99%	1%	Walden Investment Company	(83,655)	(845)	N

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HHR Real Estate Ventures, LLC		11/20/07		Owned various purchase agreements on condo developments - all PA's terminated and deposits lost	20%	0%		0	0	N
HK Investments LLC	26-2125599	10/22/07		Shell	0%	100%	Jacob Food Service Holdings LLC	0	0	N
HogRider Investments LLC (f/k/a EagleRider Investments LLC)	26-1282307	06/01/06		Owes 14.55% stock Investment in JC Bromac Corporation, EagleRider, Inc. and Eagle Travel Systems, Inc.	100%	0%		4,000,000	0	N
Host Acquisition LLC	20-5275795	08/14/72		Owes Payless Car Rental Minneapolis	0%	100%	Austin Capital LLC	0	0	N
Hudson Auto Sales, Inc. f/k/a Denny Hecker's Gilbert Motors, Inc. f/k/a Gilbert Motors, Inc. f/k/a Gilbert's Garage, Inc.	39-1180770	06/02/05		Operating in Closed used car lot (GM Franchise sold 2007)	100%	0%		0	0	N
Hunter Ridge Partners LLC	20-3507002	09/19/08		Various illiquid stock investments	50%	0%		4,500	0	N
Iliad Leasing Corp.	26-1373499	11/07/07		Advantage Rent A Car - Illinois	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
iMinute Tracker LLC	26-3460803	03/18/03		Ownership in software development contract	0%	50%	Dented Investments LLC	0	0	N
Inver Grove Holdings LLC	71-0942751	04/19/01		HC ownership in Inver Grove Motors LLC	99%	1%	Inver Grove Investments, Inc.	0	0	N
Inver Grove Investments LLC	75-3207434	01/19/06		Owned Prevost bus - sold	100%	0%		0	0	N
Inver Grove Investments, Inc.	43-2094823	06/27/02		HC owns 1 % of Inver Grove Holdings LLC and Brainerd Imports LLC (operating)	100%	0%		0	0	N
Inver Grove Motors LLC	04-3707195	06/27/97		Owned Toyota Dealership in Inver Grove Heights, MN sold 6-19-09.	0%	100%	Inver Grove Holdings LLC	0	0	N

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ITR Group, Inc.	41-1881754	01/18/07		Technology / management consulting and mobility software development company.	50%	0%		400,000	0	N
ITR Mobility LLC		10/02/07		Software development company	0%	100%	ITR Group, Inc.	0	0	N
JAA 2011 LLC	26-1209136	01/09/07		Aircraft Position	100%	0%		(1,000,000)	0	N
JAA 300 LLC (membership and aircraft interests, sold October, 2007)	20-8233188	01/09/07	Oct-07	Owned Bombardier Challenger 300 BD-100-1A10				0	0	N
JAA X LLC (formerly JAA 605 LLC)	26-1406900	11/13/07		Shell	0%	100%	Den-Star Management, Inc.	0	0	N
Jacob Acquisitions LLC	84-1668220	01/25/05		Shell	99%	1%	Walden Investment Company	0	0	N
Jacob Advertising LLC	36-4551091	03/17/04		Shell	0%	100%	Denny Hecker's Automotive Group, Inc.	0	0	N
Jacob Aircraft Acquisition LLC	20-3135157	07/11/05	Jul-07	Owned Aircraft - Assets sold				0	0	N
Jacob Aviation of Minnesota LLC	82-0578293	12/26/02	Jul-07	HC owning interests in Aircraft - Special purpose entities				0	0	N
Jacob Food Service Holdings LLC	26-1604755	11/20/07		Owes member units in various hospitality related companies	99%	1%	Walden Investment Company	0	0	N
Jacob Holding LLC	27-0083708	03/08/04	Aug-08	Formed to purchase real estate - transaction terminated				0	0	N
Jacob Holdings of 60th Street LLC	41-1990748	08/23/00		Owned closed Stillwater Ford (Was Cadillac)	0%	100%	Jacob Properties of Minnesota LLC	0	(955,811)	N
Jacob Holdings of Akron Avenue LLC	90-0125694	11/24/03		Inver Grove Toyota at 4600 Akron Avenue, land 3.08 acres, bldg 18995 sq ft.	0%	100%	Jacob Properties of Minnesota LLC	0	(240,000)	Y
Jacob Holdings of Aspen LLC		02/13/06		Shell	100%			0	0	N

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Jacob Holdings of Audubon Way LLC f/k/a 5H Investments LLC and f/k/a Advantage Holdings LLC	57-1207474	06/18/04		Owned commercial real estate in Brainerd, MN	99%	1%	Walden Investment Company	0	0	Y
Jacob Holdings of Barbeau LLC	11-3765919	12/21/05		Owned Investment Property with existing home of 19.27 acre at 16929 State Highway 371 in Baxter, MN	0%	100%	Jacob Properties of Minnesota LLC	0	0	Y
Jacob Holdings of Baxter LLC	20-8067988	12/15/06		Brainerd Imports LLC - Brainerd Toyota	0%	100%	Jacob Properties of Minnesota LLC	0	600,000	Y
Jacob Holdings of Bellanotte LLC	20-8027089	12/12/06		Owns 51% interest in Bellanotte Hospitality LLC	0%	100%	Jacob Food Service Holdings LLC	0	0	N
Jacob Holdings of Blackduck LLC f/k/a Jacob Holdings of Hutchinson LLC	20-5088136	06/19/06	Aug-08	Formed to purchase Commercial Real Estate (Terminated)	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Blaine LLC	37-1481582	12/24/03		Owns closed Blaine Bargain Lot at 9901 Central Avenue NE, Blaine, MN.	0%	100%	Jacob Properties of Minnesota LLC	0	(825,899)	Y
Jacob Holdings of Bohns Point LLC	87-0728275	06/25/04	2006	Owned Real Estate property in Minnetonka	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Buffalo LLC	41-1958635	01/03/00	2007	Owned Commercial Real Estate property in Buffalo, MN	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Burnsville LLC	41-1958632	01/03/00		Owns closed Burnsville Bargain Lot	0%	100%	Jacob Properties of Minnesota LLC	0	125,130	Y

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Jacob Holdings of Country Road 36 LLC	47-0868043	05/24/02		Parcel 1- Service Garage 2.07 acres with service buliding of 1,920 sf, Parcel 2-Car Wash (vacant)1.03 acres with car wish building of ,120 sf, Parcel 3 - home with 1.38 acres	0%	100%	Jacob Properties of Minnesota LLC	0	(50,000)	N
Jacob Holdings of Country Road 36 LLC	47-0868043	05/24/02		Residential Property - Vacant home with 1.03 acres located at 33910 County Road 3 in Crosslake	0%	100%	Jacob Properties of Minnesota LLC	0	8,800	N
Jacob Holdings of Crosslake LLC	41-1990953	09/11/00		Crosslake Land purchased for future commercial development w/1.03 acres located at 33910 County Road 3	0%	100%	Jacob Properties of Minnesota LLC	0	(50,000)	N
Jacob Holdings of Crosslake LLC	41-1990953	09/11/00		Residential Property in CrossLake, MN - (Tract B) at 11706 Cross Avenue, and Guest Homes (Tract A) at 11614 Echo Bay Drive and (Tract C) at 11700 Cross Avenue	0%	100%	Jacob Properties of Minnesota LLC	0	(455,000)	N
Jacob Holdings of East Shore Road LLC	16-1687023	10/28/03	2008	Owned Residential land in Cross Lake, MN - Sold				0	0	Y
Jacob Holdings of Edgewood LLC	26-0291131	06/05/07		Land investment property-Christiansen Parcel in Baxter, MN on Highway 371 - Parking Lot 1.24 acres (54136 sf)- Brainerd Toyota	0%	100%	Jacob Properties of Minnesota LLC	0	58,000	N
Jacob Holdings of Edgewood LLC	26-0291131	06/05/07		ARK Investment Parcel, Land-1.2 acres located off Highway 371 N, next to B Toyota	0%	100%	Jacob Properties of Minnesota LLC	0	(162,000)	N
Jacob Holdings of Forest Lake LLC	41-1992893	11/14/00		Owns closed Forest Lake dealership property at 322 and 334 19th St. SW.	0%	100%	Jacob Properties of Minnesota LLC	0	785,591	N
Jacob Holdings of Fridley LLC f/k/a Jacob Holdings of GoldenValley, LLC	03-0530709	10/13/03		Shell	0%	100%	Jacob Properties of Minnesota LLC	0	0	N

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Jacob Holdings of Hallmark LLC		2008		SHELL - Did not own any assets				0	0	N
Jacob Holdings of Hidden Valley Trail LLC	42-1653179	12/07/04	2007	Owned certain real property				0	0	N
Jacob Holdings of Highway 110 LLC	42-1568211	12/30/02		Inver Grove Toyota real estate - sold 6-19-09	0%	100%	Jacob Properties of Minnesota LLC	0	0	Y
Jacob Holdings of Highway 371 LLC	20-8233154	01/10/07		Baxter Bargain Lot	0%	100%	Jacob Properties of Minnesota LLC	0	(133,833)	Y
Jacob Holdings of Hudson LLC	41-1974577	05/31/00		Owns closed Hudson, WI dealership property on Coulee Road (under purchase agreement)	0%	100%	Jacob Properties of Minnesota LLC	0	(16,256)	Y
Jacob Holdings of Ike's LLC f/k/a Jacob Holdings of Palm Desert LLC		05/30/03		Shell - Transaction did not complete	0%	100%	Jacob Food Service Holdings LLC	0	0	N
Jacob Holdings of Inver Grove LLC	03-0409908	02/27/02		Owns Southview Chevrolet dealership property (to be leased to Walser in connection with dealership sale, with purchase option)	0%	100%	Jacob Properties of Minnesota LLC	0	(397,811)	Y
Jacob Holdings of Irvine LLC	75-3161253	07/15/04		Owned dealership real estate for closed Irvine Hyundai dealership	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Lakeland LLC	20-8874241	04/19/06		100 % Investment in Residential Development in Lakeland, Minnesota (3 residential lots)	99%	1%	Walden Investment Company	(99,000)	(1,000)	Y
Jacob Holdings of Long Lake Road LLC	27-0052027	03/27/03		Owns closed Rosedale Dodge dealership property	0%	100%	Jacob Properties of Minnesota LLC	0	1,032,126	Y
Jacob Holdings of Maplewood LLC	20-5304191	08/02/06		Vacant- Was Maplewood Bargain Lot - land .63 acre, building 2037 sq ft, shet 102 sq ft located at 135 Century Avenue North	0%	100%	Jacob Properties of Minnesota LLC	0	(2,274)	Y

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Jacob Holdings of Medina LLC	82-0568973	10/07/02		Owned DEH Personal Residence on 1492 Hunter Drive Medina, MN	100%	0%		(7,000,000)	0	Y
Jacob Holdings of Mendota Road LLC	01-0805025	01/29/04		Owned Inver Grove Volkswagen dealership property (subject to lease with option to purchase with Twin Cities Automotive)	0%	100%	Jacob Properties of Minnesota LLC	0	(353,680)	Y
Jacob Holdings of Monarch LLC	26-1326783	06/30/05		Owned terminated purchase option on Aspen condo	99%	1%	Walden Investment Company	0	0	N
Jacob Holdings of Monticello LLC	41-1982884	09/11/00		Owned closed Monticello dealership property.	0%	100%	Jacob Properties of Minnesota LLC	0	1,142,215	N
Jacob Holdings of Monticello LLC	41-1982884	09/11/00		Raw Land-Gutzwiller Property located at 3936 W. Chelsea Road in Monticello	0%	100%	Jacob Properties of Minnesota LLC	0	(1,873,890)	N
Jacob Holdings of Nestor Falls, Inc.	86-1108324	06/16/04		Owes 100% investment in Shady Roost Lodge Corporation, a Nova Scotia corporation that owns the Shady Roost Lodge fishing lodge in Nestor Falls, Ontario.	50%	0%		400,000	0	N
Jacob Holdings of Northridge Drive LLC	84-1668224	01/25/05	2008	Assets sold	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Oren Avenue LLC	73-1722595	11/08/04		Owes house at 6180 Osgood Avenue North in Stillwater, MN located next to Cadillac	0%	100%	Jacob Properties of Minnesota LLC	0	(24,500)	Y
Jacob Holdings of Orlando LLC	32-0090498	08/08/03		SHELL	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Osgood Avenue LLC	45-0484575	06/27/02		Owned corner parcel for closed Stillwater Ford dealership under terminated contract for deed	0%	100%	Jacob Properties of Minnesota LLC	0	0	Y
Jacob Holdings of Pine City LLC	20-5800987	10/23/06		Owned Denny Hecker's Auto Mall-Pine City	0%	100%	Jacob Properties of Minnesota LLC	0	(210,000)	Y

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Jacob Holdings of Plymouth LLC	05-0608415	09/07/04		Owned investment in TerraForm LLC, a real estate development company that lost property in foreclosure. Assets sold.	99%	1%	Walden Investment Company	0	0	N
Jacob Holdings of Redwood LLC	34-1991918	04/22/04	Dec-07	Owned Commercial Real Estate for Redwood City Dodge dealership	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Rogers LLC	75-3158282	05/27/04		Owned 100 Acres of Residential Development located in Rogers, MN called Brockton Meadows	0%	100%	Hecker & Holmers Holding Company LLC	0	(1,727,494)	Y
Jacob Holdings of Roseville LLC	41-1991111	09/11/00		Owes closed dealership property in Roseville, MN	0%	100%	Jacob Properties of Minnesota LLC	0	587,394	N
Jacob Holdings of Roseville LLC	41-1991111	09/11/00		Additional land 1.161 acres, building 5,600 sq ft. for Advantage Touch LLC / Office Building at 2931 Partridge Road in Roseville MN	0%	100%	Jacob Properties of Minnesota LLC	0	24,500	N
Jacob Holdings of Salt Lake LLC f/k/a Jacob Holdings of Avondale, LLC	54-2131716	10/14/03	2008	Shell	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Sandberg Road LLC	84-1668226	01/21/05		Owes closed dealership property in Monticello, MN	0%	100%	Jacob Properties of Minnesota LLC	0	2,480,715	Y
Jacob Holdings of Shakopee LLC f/k/a Jacob Holdings of South St. Paul LLC	47-0951803	03/10/05		Shell company formed to purchase real estate for Shakopee dealership from Chrysler Realty. Transaction never closed.	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Silver Cliff LLC	20-3679600	10/25/05		Investment Townhome from Silver Cliff Properties (beach homes) in Two Harbors, MN at 1816 Silver Cliff Road #6	0%	100%	Jacob Properties of Minnesota LLC	0	(114,000)	N
Jacob Holdings of Silver Cliff LLC	20-3679600	10/25/05		2 Investment Townhomes from Silver Cliff Properties (beach homes) in Two Harbors, MN at 1759, Unit #0 and 1761 Unit #1 on Silver Cliff Road	0%	100%	Jacob Properties of Minnesota LLC	0	(305,000)	N

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Jacob Holdings of South Robert Trail LLC	41-2002621	04/13/01		Owes former Inver Grove Hyundai dealership real estate, currently leased to Twin Cities Automotive.	0%	100%	Jacob Properties of Minnesota LLC	0	862,156	Y
Jacob Holdings of St. Cloud LLC	01-0832021	03/24/05		Bargain Connection-St. Cloud Bargain Lot - rented to 3rd party	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of St. Louis Park LLC	41-1959715	01/06/00		Owes office building in St. Louis Park, MN	0%	100%	Jacob Properties of Minnesota LLC	0	(379,779)	Y
Jacob Holdings of Stillwater LLC	41-1912151	06/10/98		Lang Parcel at 22510 Everton Ave N, & Long Parcel at 22552 Everton Ave N in Forest Lake, MN land purchased for future development (deed in lieu to bank)	99%	1%	Walden Investment Company	(124,740)	(1,260)	N
Jacob Holdings of Stimson LLC	20-8233104	12/19/06		50% Investment in Stimson Partners LLC, a special purpose real estate holding company that owns a 15,000 sf building at 700 Hennepin Avenue leased to Seven Steakhouse and Sushi.	0%	100%	Jacob Food Service Holdings LLC	0	299,000	N
Jacob Holdings of Texas LLC f/k/a Jacob Holdings of Central Avenue LLC	25-1916577	04/05/05		Owned Advantage Rent A Car rental facility in San Antonio, TX and Harlingen, TX. Property in San Antonio foreclosed 2-09 and Harlingen sold 3-09.	0%	100%	Jacob Properties of Minnesota LLC	0	(620,000)	N
Jacob Holdings of UpNorth LLC	26-0675879	08/08/07		Owes Commercial real estate leased to Hyundai of Brainerd Baxter	0%	100%	Jacob Properties of Minnesota LLC	0	128,000	Y
Jacob Holdings of Ventanas LLC	26-1420350	11/15/07		Personal Property of DEH - Condo Residence at Las ventanas, Phase III, Unit 103, State of Baha California Sur, Mexico	0%	100%	Jacob Properties of Minnesota LLC	0	200,000	Y
Jacob Holdings of Waite Park LLC	90-0125699	11/20/03		Owes St. Cloud Hyundai dealership rented to 3rd party	0%	100%	Jacob Properties of Minnesota LLC	0	(446,940)	N

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Jacob Holdings of Waite Park LLC	90-0125699	11/20/03		Owns 1.5 acre at 900 2nd Street South in Waite Park, a vacant parcel adjacent to the St. Cloud Hyundai dealership leased to Jacob Motors of St. Cloud LLC.	0%	100%	Jacob Properties of Minnesota LLC	0	(310,000)	N
Jacob Holdings of Wisconsin LLC (f/k/a Jacob Holdings of Brainerd LLC)	41-1986469	09/14/00		Undeveloped lot in Wisconsin	0%	100%	Jacob Properties of Minnesota LLC	0	46,500	Y
Jacob Hospitality Management LLC f/k/a Jacob Holdings of Cabo LLC		05/12/05		Shell	0%	100%	Jacob Food Service Holdings LLC	0	0	N
Jacob Imports of Minnesota, LLC f/k/a Jacob Imports of Avondale, LLC f/k/a Jacob Volkswagen of Avondale, LLC	04-3776566	09/23/03		Shell	99%	1%	Walden Investment Company	0	0	N
Jacob Investments LLC	43-2047664	03/19/04		Formerly owned Advantage.com; sold to Advantage Licensing LLC in 2007. No assets.	96%	0%		0	0	N
Jacob Leasing LLC	41-1976579	06/23/00		SHELL	99%	0%		0	0	N
Jacob Medical Holdings LLC	16-1739776	03/31/04	2007	Company formed to purchase Medical Complex that did not close - SHELL	50%	0%		0	0	N
Jacob Motors of Baxter LLC	20-8349423	01/30/07		Owned closed bargain lot dealership in Brainerd/Baxter, MN.	99%	1%	Walden Investment Company	0	0	N
Jacob Motors of Bloomington LLC (f/k/a Advantage Web Site Optimization LLC)	20-8067810	12/11/06		Owns closed hybrid car / bargain lot dealership in Bloomington, MN.	99%	1%	Walden Investment Company	0	0	N
Jacob Motors of Brooklyn Park LLC (f/k/a Jacob Motors of Inver Grove LLC)	61-1479479	11/15/04		Shell company formed to buy Brooklyn Park dealership that did not close.	99%	1%	Walden Investment Company	0	0	N

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Jacob Motors of Pine City LLC	26-0542057	07/17/07		Shell company formed to buy Pine City dealership (existing Walden Fleet Group, Inc. entity used instead).	99%	1%	Walden Investment Company	0	0	N
Jacob Motors of Shakopee LLC	20-5088218	06/19/06		Owned closed Chrysler dealership in Shakopee, MN.	99%	1%	Walden Investment Company	0	0	N
Jacob Motors of St. Cloud LLC (f/k/a Denny Hecker's Hyundai of St. Cloud LLC)	86-1100730	03/08/04		Owned Hyundai Dealership in ST. Cloud, MN - Sold	99%	1%	Walden Investment Company	(194,040)	(1,960)	N
Jacob Properties of Aspen, LLC	03-0549799	10/05/04		Personal Property of Dennis Hecker through LLC - Top of Mill Townhomes located at 917 S. Mil Street, Unit E, in Aspen, CO - quit claimed to secured creditor	99%	1%	Walden Investment Company	0	0	Y
Jacob Properties of Long Lake LLC (f/k/a Sydney Holdings of Monticello LLC)	81-0651019	06/04/04		Cabin on Long Lake located at 15524 Co. 6 in Park Rapids, MN - quit cleared to secured creditor	0%	100%	Jacob Properties of Minnesota LLC	0	9,300	Y
Jacob Properties of Minnesota LLC	36-4548114	12/31/03		HC owns LLC Interests in various real estate investment companies.	91%	5%	Rosedale Dodge, Inc.	0	0	N
Jacob Properties of Scottsdale LLC	35-2264877	11/29/05		Owned Scottsdale residence sold in 2008. Shell.	100%	0%		0	0	N
JAV II LLC	11-3753014	06/17/05	Jun-05	Aircraft sold to Tom Gonzales	0%	100%	Jacob Aviation of Minnesota LLC	0	0	N
Jazel Automotve Services, LLC [California]		12/02/03	2007	Company Holding Dissolved - Shell	100%	0%		0	0	N
Jazel Automotve Services, LLC [Minnesota]	90-0125703	11/21/03	2007	SHELL	100%	0%		0	0	N
Jazz Marketing LLC		04/01/05		Shell	0%	0%		0	0	N

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Koch Group Mpls, LLC				Seven Steakhouse and Sushi Restaurant	31%	0%		(367,200)	0	N
Lake Country Auto Center, Inc. (f/k/a Lake Country Dodge, Inc. f/k/a Lake County Dodge and Chrysler, Inc.)	41-1333992	08/14/78		Owns closed Chrysler dealership in Forest Lake, MN.	100%	0%		0	0	N
Lakes Leasing Corp.	20-5996738	12/05/06		Advantage Rent A Car - Minnesota	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
LAS Rentals LLC		2005	2006	Owned interest in Payless Las Vegas. Interest sold to Payless Corporate.	0%	100%	Austin Capital LLC	0	0	N
Legend Leasing Corp.	36-4332409	06/26/98		Advantage Rent A Car - Louisiana	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Medina Investments LLC	41-2021814	11/15/01		Shell - to be dissolved	33%	0%		0	0	N
Michael Holdings of Baxter LLC	20-2258429	02/09/05		20 acre parcel - Baxter, MN located SW corner of Highway 371 and Highway 210	50%	0%		(240,000)	0	Y
Mikden LLC	41-2002620	04/13/01		Commercial real estate comprised of 2 buildings, 18,358 sf and 6,000 sf, leased to Petco and AT&T, respectively in West St. Paul, MN	50%	0%		300,000	0	Y
Mikden of Baxter Hotels LLC	20-3189168	05/19/05	2008	Owned Brainerd waterpark/hotel (assets surrendered).	50%	0%		0	0	N
Mikden of Minnetonka LLC	84-1643491	03/22/04		Minnetonka Office Building at 10159 Wayzata Boulevard - Building 19,970 sf and Land 2.21 acres	50%	0%		400,000	0	Y

Exhibit B-13

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Mikden of Oakdale LLC				3.75 acre unimproved parcel in Oakdale, MN being developed for ground lease or build-to-suit.	50%	0%		500,000	0	Y
Mikden of Ontario LLC		05/07/04		Shell	0%	0%		0	0	N
Mikden of Stillwater LLC	56-2439546	02/18/04		10.5 acre improved parcel with 95,362 sf retail building leased to Herbergers in Stillwater, MN.	50%	0%		1,000,000	0	Y
Miso Leasing Corp.	20-4235383	01/20/06		Advantage Rent A Car - Missouri	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Monticello Ford-Mercury, Inc.	41-1987273	10/27/00		Owned closed Ford dealership in Monticello, MN.	50%	0%		0	0	N
Monticello Motors LLC	41-2005264	02/21/01		Owned closed Chrysler dealership in Monticello, MN.	99%	1%	Walden Investment Company	0	0	N
Myth Financial LLC (fka 5H Investments LLC)	41-2021815	11/15/01		Lindsey Lofts Condominium at 408 1st Street North in Minneapolis, personal property of Dennis Hecker, currently leased to Greg Orthun.	0%	100%	Jacob Properties of Minnesota LLC	0	500	N
Northstate Financial Corporation	41-1502789	03/23/84		Wholesale vehicle finance company	100%	0%		(1,350,000)	0	N
Nugget Leasing Corp.	74-2617483	10/09/91		Advantage Rent A Car - Nevada	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Okra Leasing Corp.	73-1423480	04/08/93		Advantage Rent A Car - Oklahoma	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Payless Acquisition LLC	34-1991920	04/26/04		Shell	99%	1%	Walden Investment Company	0	0	N

Exhibit B-13

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PCR Venture Leasing LLC	47-0951804	02/28/05	2008	Company formed to lease fleet to Payless Rental Operators	0%	100%	PCR Venture LLC	0	0	N
PCR Venture LLC	11-3743203	01/21/05		HC owns LLC interests in Payless Car Rental Denver & Phoenix..	0%	50%	Austin Capital LLC	0	112,500	N
PCR Venture of Denver LLC (f/k/a PCR Venture Acquisition LLC)	47-0951807	02/28/05		Operates Payless Car Rentals location in Denver, CO.	0%	100%	PCR Venture LLC	0	112,500	N
PCR Venture of Ft Lauderdale LLC	83-0419765	02/16/05	2007	Owned former Payless Car Rental location in Ft. Lauderdale (sold)	0%	100%	PCR Venture LLC	0	0	N
PCR Venture of Orlando LLC				SHELL Company	0%	100%	PCR Venture LLC	0	0	N
PCR Venture of Phoenix LLC	38-3721128	04/20/05		Operates Payless Car Rentals location in Phoenix, AZ.	0%	100%	PCR Venture LLC	0	112,500	N
PCR Venture of Tampa LLC		2006		Shell Transaction was not completed	0%	100%	PCR Venture LLC	0	0	N
Philden of Crosslake LLC	20-3115334	06/30/05		Lakeside Scenic Villas - Personal townhome located at 13833 Crosslake Avenue # 2 in Crosslake, MN	50%	0%		(4,000)	0	N
Rainier Leasing Corp.	91-1590358	02/26/90		Advantage Rent A Car - Washington	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Reach Investments LLC (f/k/a 5H Properties LLC)		04/30/02		Shell	96%	0%		0	0	N
Rosedale Dodge LLC	41-2003543	08/25/95		Owned closed Hyundai dealership in Roseville, MN.	0%	90%	Rosedale Dodge, Inc.	0	0	N
Rosedale Dodge, Inc.	41-1817926	12/07/00		Operates Rosedale Leasing; owns LLC interests, in wind down mode.	100%	0%		0	0	N

Exhibit B-13

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Rosedale Fleet Leasing II LLC	26-2962301	06/30/08		Shell company formed to lease vehicles financed by Nissan Finance (never closed).	0%	100%	Rosedale Dodge, Inc.	0	0	N
Rosedale Leasing LLC	41-1978153	06/26/00		Wholesale vehicle finance company	0%	100%	Rosedale Dodge, Inc.	0	0	N
Rosedale Leasing of Minneapolis LLC	20-3587265	09/28/05		Vehicle leasing company (no assets)	99%	1%	Rosedale Dodge, Inc.	0	0	N
Rosedale Leasing of Minnesota LLC	20-3184933	06/13/05		Vehicle leasing company (no assets)	99%	1%	Rosedale Dodge, Inc.	0	0	N
San Antonio Rental & Leasing Co., Inc.	86-0647941	12/15/89		Advantage Rent A Car - Arizona	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Shady Roost Lodge Corporation	85820714-5 - CANADA	06/29/04		Owns fishing lodge in Nestor Falls, Ontario.	0%	100%	Jacob Holdings of Nestor Falls LLC	0	1,080,000	N
Southview Chevrolet Co.	41-0795780	06/28/57		Owns closed GM Dealership in Inver Grove Hieghts, MN	100%			682,000	0	N
Southwest-Tex Leasing Co., Inc. and its Subsidiaries	74-2242912	02/24/82		Advantage Rent-A-Car	0%	100%	ARC Venture Holding, Inc.	0	0	N
St. Cloud Acquisition Corp.		03/30/00		Shell	100%	0%		0	0	N
Stardot Investments, a Minnesota general partnership		01/05/07		HC owns 50% interest in Stardot, Inc.	50%	0%		0	0	N
Stardot, Inc. (Minnesota)		01/31/07		Technology / management consulting and mobility software development company.	0%	50%	Stardot Investments	0	0	N
Steamboat Springs Rental & Leasing, Inc.	84-0957073	03/17/84		Advantage Rent A Car - Colorado	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N

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Stillwater Ford, Lincoln-Mercury, Inc.	41-1447044	02/06/89		Owns closed Ford dealership in Stillwater, MN.	100%	0%		0	0	N
Stimson Partners LLC	20-2414122	2008		Owns Stimson Building - Seven Steakhouse and Sushi is the Sole Tenant	0%	50%	Jacob Holdings of Stimson LLC	0	750,000	N
Sun Leasing Corporation	74-2564445	02/23/90		Advantage Rent A Car - New Mexico	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Sun Ventures LLC	43-2081870	2005		Shell	99%	1%	Rosedale Dodge, Inc.	0	0	N
Superior Executive Search and Consulting LLC	26-0658090	08/06/07		Owns closed executive search firm in Chicago, IL.	0%	51%	Dentod Investments LLC	0	0	N
Sydney Holdings of County Road 66 LLC	26-1118489	09/24/07		Investment property - Warehouse located at 35078 County Road 3 in Crosslake	99%	1%	Walden Investment Company	0	0	Y
Sydney Holdings of Crosslake LLC	20-5461182	08/29/06		Residential property for future development - Lot on Crosslake (Kadrie)	0%	100%	Jacob Properties of Minnesota LLC	0	44,500	Y
Sydney Holdings of Eden Valley LLC	20-3589034	10/06/05		Personal property of Dennis Hecker - Home purchased for sister at 560 Elk Avenue, Eden Valley, MN	100%	0%		(25,000)	0	Y
Sydney Holdings of Grand Marais LLC	48-1282476	10/25/02		Shell	96%	0%		0	0	N
Sydney Holdings of IGH LLC f/k/a Inver Grove Hyundai LLC f/k/a Southview Hyundai LLC	41-2003545	10/05/05		Owned sold Inver Grove Hyundai dealership	99%	1%	Walden Investment Company	0	0	N
Sydney Holdings of IGI LLC (f/k/a Inver Grove Imports LLC)	20-3589085	12/21/05		Formerly owned Inver Grove Volkswagen - sold to Twin Cities Automotive	0%	100%	Inver Grove Motors LLC	0	0	N

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Sydney Holdings of Oak Park Heights LLC (f/k/a Jerden LLC)	41-2012177	07/13/01		R/E development property (deed-in-lieu January 2009)	99%	1%	Walden Investment Company	0	0	Y
Sydney Holdings of St. Louis Park LLC	81-0651021	06/04/04		Personal Property of DEH - Parkside Lofts Condominium at 460 Ford Road, #403, St. Louis Park, MN	0%	100%	Jacob Properties of Minnesota LLC	0	(126,224)	N
Sydney Holdings of St. Louis Park LLC	81-0651021	06/04/04		Personal Property of DEH - Parkside Lofts Condominium at 460 Ford Road, #405, St. Louis Park, MN	0%	100%	Jacob Properties of Minnesota LLC	0	(165,774)	N
Terraces at Windsor LLC	20-3236762			Owns undeveloped land in SW Florida - 4.8 acres on Windsor Road in Bonita Springs	0%	67%	H & H Realty of Bonita Springs LLC	0	(891,667)	Y
TRAC Investments LLC	37-1481584	12/23/03		Shell	99%	1%	DH Capital Holdings LLC	0	0	N
Tradewinds U-Drive, Inc.	99-0221185	04/11/83		Advantage Rent A Car - Hawaii	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Transcend Communications, Inc.				IP Telephony Company	54%	0%		750,000	0	N
Transcend Holding Company LLC		11/14/05		Shell	0%	100%	Transcend Communications, Inc.	0	0	N
Twin City Homes, LLC / GMAC Real Estate	41-2023545	12/14/01		Owns Closed Residential real estate brokerage firm.	0%	0%		0	0	N
United States Rent-A-Car, Inc.		11/20/91		Rental car operation in Las Vegas, NV.	0%	49%	Nugget Leasing Corp.	0	1,500,000	N
Ute Leasing Corporation	87-0479002	09/07/90		Advantage Rent A Car - Utah	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N

Exhibit B-13

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VM Investments LLC	75-3205687	12/08/05		Ownedshares n Custom Auto detailing company - All assets sold.	0%	0%		0	0	N
Walden Auto Leasing IV, Inc.	41-1899664	11/13/97		Shell	100%	0%		0	0	N
Walden Fleet Group, Inc. f/k/a G.M.I. Acquisitions, Inc.	41-1600799	11/06/87		Owns closed GM Dealership in Pine City, MN	100%	0%		(110,000)	0	N
Walden Fleet Sales Group, Inc. [Walden Automotive Group, Inc. f/k/a DENVAL Management, Inc. merged into Walden Fleet Sales Group, Inc. 12/31/03]	41-1619133	08/19/88		Fleet sales company -- No assets.	100%	0%		0	0	N
Walden Fleet Services II, Inc. f/k/a Walden Remarketing Services, Inc. f/k/a Walden Fleet Services, Inc.	41-1935184	03/24/99		Fleet leasing company	100%	0%		(8,000,000)	0	N
Walden Investment Company	41-1619140	07/01/88		HC owns various LLC Interests	100%	0%		0	0	N
Walden Leasing, Inc.	41-1899665	12/17/97		Auto Leasing Company -- All assets sold.	100%	0%		0	0	N
Walden Payroll Services LLC	20-5941452	11/22/06		Payroll Services Company for DEH entities	99%	1%	Walden Investment Company	0	0	N
Walden Properties of Forest Lake, LLP	41-1596602	09/30/02		Owns closed Forest Lake Ford dealership property (lessee in bankruptcy).	50%	50%	Walden Investment Company	446,261	446,261	N

Exhibit B-13

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Waterfront Properties of AZ LLC	26-2897520	04/01/08		50% Investment in Arizona Condominium Property at 7181 East Camelback Road in Scottsdale, AZ	50%	0%		145,000	0	Y
WBDH Realty, LLP f/k/a WBDH Realty Company	41-1572670	10/15/02		Various real estate company properties for closed dealerships (Stillwater Cadillac & Forest Lake Chrysler).	50%	50%	Walden Investment Company	(229,158)	(229,158)	N

EXHIBIT 5

United States District Court

District of Minnesota

UNITED STATES OF AMERICA
v.
DENNIS EARL HECKER

JUDGMENT IN A CRIMINAL CASE

Case Number: **10cr32(1)(JNE/SER)**

USM Number: **15080-041**

Social Security Number: 4298

Date of Birth: 1952

William J. Mauzy & Casey T. Rundquist

Defendant's Attorney

THE DEFENDANT:

pleaded guilty to count(s): Count 1 of the Information and Count 22 of the Second Superseding Indictment
 pleaded nolo contendere to counts(s) which was accepted by the court .
 was found guilty on count(s) after a plea of not guilty.

The defendant is adjudicated guilty of these offenses:

<u>Title & Section</u>	<u>Nature of Offense</u>	<u>Offense Ended</u>	<u>Count</u>
18: 371	Conspiracy to Commit Wire Fraud	June 2009	Count 1, Information
18: 152(7) and 2	Bankrupt. Fraud--Fraudulent Transfer/Concealment	June 4, 2009	Count 22, 2d Superseding Indictment

The defendant is sentenced as provided in pages 2 through 7 of this judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984.

The defendant has been found not guilty on counts(s) .
 Counts 1-21, & 23-26 of the Second Superseding Indictment are dismissed on the motion of the United States.

It is ordered that the defendant must notify the United States attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs, and special assessments imposed by this judgment are fully paid. If ordered to pay restitution, the defendant must notify the court and United States attorney of any material change in economic circumstances.

February 11, 2011

Date of Imposition of Judgment

/s/ Joan N. Ericksen

Signature of Judge

JOAN N. ERICKSEN, United States District Judge

Name & Title of Judge

February 15, 2011

Date

DEFENDANT: DENNIS EARL HECKER
 CASE NUMBER: 10CR32(1)(JNE/SER)

IMPRISONMENT

The defendant is hereby committed to the custody of the United States Bureau of Prisons to be imprisoned for a total term of **60 months as to Count 1 of the Information to be served consecutively with 60 months as to Count 22 of the Second Superseding Indictment, for 120 months total.**

The court makes the following recommendations to the Bureau of Prisons:
That Defendant be incarcerated in or near Minnesota.
That Defendant be allowed to participate in the 500 hour comprehensive drug treatment program offered by the Bureau of Prisons.
That Defendant participate in the Inmate Financial Responsibility Program.

The defendant is remanded to the custody of the United States Marshal.

The defendant shall surrender to the United States Marshal for this district.
 at on .
 as notified by the United States Marshal.

The defendant shall surrender for service of sentence at the institution designated by the Bureau of Prisons:
 before on .
 as notified by the United States Marshal.
 as notified by the Probation or Pretrial Services Office.

RETURN

I have executed this judgment as follows:

 Defendant delivered on _____ to _____

a _____, with a certified copy of this judgment.

 United States Marshal

By _____
 Deputy United States Marshal

DEFENDANT: DENNIS EARL HECKER
 CASE NUMBER: 10CR32(1)(JNE/SER)

SUPERVISED RELEASE

Upon release from imprisonment, the defendant shall be on supervised release for a term of **3 years as to Count 1 of the Information to be served concurrently with 3 years as to Count 22 of the Second Superseding Indictment.**

The defendant must report to the probation office in the district to which the defendant is released within 72 hours of release from the custody of the Bureau of Prisons.

The defendant shall not commit another federal, state or local crime.

The defendant shall not unlawfully possess a controlled substance. The defendant shall refrain from any unlawful use of a controlled substance. The defendant shall submit one drug test within 15 days of release from imprisonment and at least two periodic drug tests thereafter, as determined by the court.

- The above drug testing condition is suspended, based on the court's determination that the defendant poses a low risk of future substance abuse. (Check, if applicable.)
- The defendant shall not possess a firearm, ammunition, destructive device, or any other dangerous weapon. (Check, if applicable.)
- The defendant shall cooperate in the collection of DNA as directed by the probation officer. (Check, if applicable.)
- The defendant shall register with the state sex offender registration agency in the state where the defendant resides, works, or is a student, as directed by the probation officer. (Check, if applicable.)
- The defendant shall participate in an approved program for domestic violence. (Check, if applicable.)

If this Judgment imposes a fine or restitution, it is a condition of supervised release that the defendant pay in accordance with the Schedule of Payments sheet of this judgment.

The defendant must comply with the standard conditions that have been adopted by this court as well as any additional conditions on the attached page.

STANDARD CONDITIONS OF SUPERVISION

- 1) the defendant shall not leave the judicial district without permission of the court or probation officer;
- 2) the defendant shall report to the probation officer and shall submit a truthful and complete written report within the first five days of each month;
- 3) the defendant shall answer truthfully all inquiries by the probation officer and follow the instructions of the probation officer;
- 4) the defendant shall support his or her dependants and meet other family responsibilities;
- 5) the defendant shall work regularly at a lawful occupation, unless excused by the probation officer for schooling, training, or other acceptable reasons;
- 6) the defendant shall notify the probation officer at least ten days prior to any change in residence or employment;
- 7) the defendant shall refrain from excessive use of alcohol and shall not purchase, possess, use, distribute, or administer any controlled substance or any paraphernalia related to any controlled substances, except as prescribed by a physician;
- 8) the defendant shall not frequent places where controlled substances are illegally sold, used, distributed, or administered;
- 9) the defendant shall not associate with any persons engaged in criminal activity and shall not associate with any person convicted of a felony, unless granted permission to do so by the probation officer;
- 10) the defendant shall permit a probation officer to visit him or her at any time at home or elsewhere and shall permit confiscation of any contraband observed in plain view of the probation officer;
- 11) the defendant shall notify the probation officer within seventy-two hours of being arrested or questioned by a law enforcement officer;
- 12) the defendant shall not enter into any agreement to act as an informer or a special agent of a law enforcement agency without the permission of the court; and
- 13) as directed by the probation officer, the defendant shall notify third parties of risks that may be occasioned by the defendant's criminal record or personal history or characteristics and shall permit the probation officer to make such notifications and to confirm the defendant's compliance with such notification requirement.

DEFENDANT: DENNIS EARL HECKER
CASE NUMBER: 10CR32(1)(JNE/SER)

SPECIAL CONDITIONS OF SUPERVISION

- a The defendant shall abstain from the use of alcohol and other intoxicants and not frequent establishments whose primary business is the sale of alcoholic beverages.
- b The defendant shall participate in a program for substance abuse as approved by the probation officer. That program may include testing and inpatient or outpatient treatment, counseling, or a support group. Further, the defendant shall contribute to the costs of such treatment as determined by the Probation Office Co-Payment Program not to exceed the total cost of treatment.
- c The defendant shall submit to substance abuse testing as approved and directed by the probation officer.
- d The defendant shall provide the probation officer access to any requested financial information, including interests in corporate or other business entities, credit reports, credit card bills, bank statements, and telephone bills. In response to requests for financial information, the defendant is required to make truthful and complete explanations and disclosures of any acquisitions or expenditures with a value of \$500 or more, including, but not limited to, any private loans, gifts, disbursements, or discoveries of previously owned assets.
- e The defendant shall be prohibited from incurring new credit charges or opening additional lines of credit without approval of the probation officer.
- f The defendant shall participate in a psychological/psychiatric counseling or treatment program, as approved by the probation officer. Further, the defendant shall contribute to the costs of such treatment as determined by the Probation Office Co-Payment Program not to exceed the total cost of treatment.
- g The defendant shall take any prescribed medications as directed by his medical provider.
- h The defendant shall submit his person, residence, office, vehicle, or an area under the defendant's control to a search conducted by a United States Probation Officer or supervised designee, at a reasonable time and in a reasonable manner, based upon reasonable suspicion of contraband or evidence of a supervision violation. The defendant shall warn any other residents or third parties that the premises and areas under the defendant's control may be subject to searches pursuant to this condition.
- i The defendant shall not hold employment with fiduciary responsibilities without prior approval from the probation officer.
- j If not employed at a regular lawful occupation, as deemed appropriate by the probation officer the defendant may be required to perform up to 20 hours of community service per week until employed. The defendant may also participate in training, counseling, daily job search, or other employment-related activities, as directed by the probation officer.
- k The defendant shall perform 120 hours of community service, as directed by the probation officer.

DEFENDANT: DENNIS EARL HECKER
 CASE NUMBER: 10CR32(1)(JNE/SER)

CRIMINAL MONETARY PENALTIES

The defendant must pay the total criminal monetary penalties under the schedule of payments on Sheet 6.

<u>Assessment</u>	<u>Fine</u>	<u>Restitution</u>
Totals:	\$200	\$31,363,254.64

The determination of restitution is deferred until . An *Amended Judgment in a Criminal Case* (AO 245C) will be entered after such determination.

The defendant shall make restitution (including community restitution) to the following payees in the amount listed below.

If the defendant makes a partial payment, each payee shall receive an approximately proportioned payment, unless specified otherwise in the priority order or percentage payment column below. However, pursuant to 18 U.S.C. §3664(i), all nonfederal victims must be paid before the United States is paid.

Name and Address of Payee	**Total Loss	Restitution Ordered	Priority or Percentage
Chrysler Financial, Attn: John C. Tracy, Assistant General Counsel, CIMS: 405-27-10, 27777 Inkster Road, Farmington Hills, MI 48334	\$16,261,871.91	\$16,261,871.91	
Hyundai Capital America, 3161 Michelson Drive, Suite 1900, Irvine, CA 92612	\$10,404,029.00	\$10,404,029.00	
North Shore Bank, Attn: Jay McKenna, 15700 W. Bluemond Road, Brookfield, WI 53005	\$990,977.99	\$990,977.99	
Center National Bank, Attn: David Berg, 15705 37th Avenue North, Plymouth, MN 55446	\$403,326.45	\$403,326.45	
American State Bank and Trust Company of Williston, Attn: Kenneth Heen, PO Box 1446, Williston, ND 58802	\$1,299,686.90	\$1,299,686.90	
U.S. Bank, Dorsey and Whitney, c/o Monica Clark, 50 South Sixth Street, Suite 1500, Minneapolis, MN 55402-1498	\$1,094,584.55	\$1,094,584.55	
Estate of Dennis E. Hecker, c/o Clerk of U.S. Bankruptcy Court	\$908,777.84	\$908,777.84	
TOTALS:	\$31,363,254.64	\$31,363,254.64	0.00%
Payments are to be made to the Clerk, U.S. District Court, for disbursement to the victim.			

Restitution amount ordered pursuant to plea agreement \$.

The defendant must pay interest on restitution and a fine of more than \$2,500, unless the restitution or fine is paid in full before the fifteenth day after the date of judgment, pursuant to 18 U.S.C. §3612(f). All of the payment options on Sheet 6 may be subject to penalties for delinquency and default, pursuant to 18 U.S.C. §3612(g).

The court determined that the defendant does not have the ability to pay interest and it is ordered that:

the interest requirement is waived for the fine restitution.

the interest requirement for the: fine restitution is modified as follows:

** Findings for the total amount of losses are required under Chapters 109A, 110, 110A, and 113A of Title 18 for offenses committed on or after September 13, 1994 but before April 23, 1996.

DEFENDANT: DENNIS EARL HECKER
 CASE NUMBER: 10CR32(1)(JNE/SER)

SCHEDULE OF PAYMENTS

Having assessed the defendant's ability to pay, payment of the total criminal monetary penalties are due as follows:

- A Lump sum payment of \$ due immediately, balance due
 - not later than , or
 - in accordance C, D, E, or F below; or
- B Payment to begin immediately (may be combined with C, D, or F below); or
- C Payment in equal (e.g., weekly, monthly, quarterly) installments of \$ over a period of (e.g. months or years), to commence (e.g. 30 or 60 days) after the date of this judgment; or
- D Payment in equal (e.g., weekly, monthly, quarterly) installments of \$ over a period of (e.g. months or years), to commence (e.g. 30 or 60 days) after the release from imprisonment to a term of supervision; or
- E Payment during the term of supervised release will commence within (e.g. 30 or 60 days) after release from imprisonment. The court will set the payment plan based on an assessment of the defendant's ability to pay at that time; or
- F Special instructions regarding the payment of criminal monetary penalties:
 Over the period of incarceration, the defendant shall make payments of either quarterly installments of a minimum of \$25.00 if working non-UNICOR or a minimum of 50 percent of monthly earnings if working UNICOR. Payments of not less than \$500.00 per month are to be made over a period of 3 years commencing 30 days after release from confinement.

Unless the court has expressly ordered otherwise, if this judgment imposes imprisonment, payment of criminal monetary penalties is due during the period of imprisonment. All criminal monetary penalties, except those payments made through the Federal Bureau of Prisons' Inmate Financial Responsibility Program, are to be made to the clerk of court.

The defendant shall receive credit for all payments previously made toward any criminal monetary penalties imposed.

- Joint and Several
 Defendant and Co-Defendant Names and Case Numbers (including defendant number), Total Amount, Joint and Several Amount, and corresponding payee, if appropriate:
**\$14,195,949.00 payable to Chrysler Financial is joint and several with co-defendant Steven Joseph Leach
 10cr32(2)(JNE/SER).**
- The defendant shall pay the cost of prosecution.
- The defendant shall pay the following court cost(s):
- The defendant shall forfeit the defendant's interest in the following property to the United States:

Payments shall be applied in the following order: (1) assessment, (2) restitution principal, (3) restitution interest, (4) fine principal, (5) fine interest, (6) community restitution, (7) penalties, and (8) costs, including costs of prosecution and court costs.